

# HOUSE BILL 796

Q2

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By: **Delegates Murphy, Jameson, Levy, and Wood**

Introduced and read first time: February 9, 2010

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 2, 2010

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Charles County – Property Tax Credit for Homes Formerly Owned by**  
3 **Habitat for Humanity of Charles County**

4 FOR the purpose of authorizing the governing body of Charles County to grant, by  
5 law, a property tax credit against the county property tax imposed on certain  
6 real property formerly owned by Habitat for Humanity of Charles County under  
7 certain circumstances; providing for the amount of the tax credit; authorizing  
8 the governing body of Charles County to provide, by law, for any other provision  
9 necessary to carry out the tax credit; providing for the application of this Act;  
10 and generally relating to a county property tax credit for certain property  
11 formerly owned by Habitat for Humanity of Charles County.

12 BY adding to

13 Article – Tax – Property

14 Section 9–310(h)

15 Annotated Code of Maryland

16 (2007 Replacement Volume and 2009 Supplement)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
18 MARYLAND, That the Laws of Maryland read as follows:

19 **Article – Tax – Property**

20 9–310.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1           **(H) (1) THE GOVERNING BODY OF CHARLES COUNTY MAY GRANT, BY**  
2 **LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED**  
3 **ON REAL PROPERTY THAT:**

4                   **(I) IS OWNER-OCCUPIED;**

5                   **(II) WAS FORMERLY OWNED BY HABITAT FOR HUMANITY OF**  
6 **CHARLES COUNTY WITH THE INTENTION OF RELINQUISHING OWNERSHIP;**

7                   **(III) WAS USED BY HABITAT FOR HUMANITY OF CHARLES**  
8 **COUNTY EXCLUSIVELY FOR THE PURPOSE OF REHABILITATION AND TRANSFER**  
9 **TO A PRIVATE OWNER; AND**

10                   **(IV) WAS TRANSFERRED TO A PRIVATE OWNER WHO MEETS**  
11 **THE CRITERIA ESTABLISHED BY HABITAT FOR HUMANITY OF CHARLES**  
12 **COUNTY.**

13           **(2) THE PROPERTY TAX CREDIT SHALL EQUAL:**

14                   **(I) 100% OF THE COUNTY PROPERTY TAX FOR THE FIRST**  
15 **TAXABLE YEAR AFTER THE TRANSFER OF OWNERSHIP;**

16                   **(II) 75% OF THE COUNTY PROPERTY TAX FOR THE SECOND**  
17 **TAXABLE YEAR AFTER THE TRANSFER OF OWNERSHIP;**

18                   **(III) 50% OF THE COUNTY PROPERTY TAX FOR THE THIRD**  
19 **TAXABLE YEAR AFTER THE TRANSFER OF OWNERSHIP;**

20                   **(IV) 25% OF THE COUNTY PROPERTY TAX FOR THE FOURTH**  
21 **TAXABLE YEAR AFTER THE TRANSFER OF OWNERSHIP; AND**

22                   **(V) 0% OF THE COUNTY PROPERTY TAX FOR THE FIFTH**  
23 **TAXABLE YEAR AFTER THE TRANSFER OF OWNERSHIP AND EACH TAXABLE YEAR**  
24 **THEREAFTER.**

25           **(3) THE GOVERNING BODY OF CHARLES COUNTY MAY PROVIDE,**  
26 **BY LAW, FOR ANY OTHER PROVISION NECESSARY TO CARRY OUT THE PROPERTY**  
27 **TAX CREDIT UNDER THIS SUBSECTION.**

28           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
29 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,  
30 2010.